

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19928
[Redacted],)	
)	DECISION
Petitioners.)	
_____)	

On November 7, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 2001 through 2004 in the total amount of \$2,316.

The taxpayer filed a timely appeal. He did not request a hearing or submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed an Idaho return for the years 2000 through 2004, the Bureau attempted to contact the taxpayer for clarification. The taxpayer did not respond.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency --
Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal.

Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau calculated Idaho returns on his behalf and sent him a NODD. The Bureau did not include tax year 2000 because the records available to the Tax Commission indicated the taxpayer's income for that year was not worth pursuing an Idaho return from him.

In response to the notice, the taxpayer sent a letter asking for additional time to gather income information for the years 2000 through 2004. The taxpayer was granted a continuance. However, when he did not submit the missing returns within the allowed additional time, his file was transferred to the Legal/Tax Policy Division for administrative review.

The taxpayer does not deny he has a requirement to file Idaho individual income tax returns. However, has not filed the returns for the years 2001 through 2004 and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained [Redacted] Tax Commission.

The deficiency was determined using a filing status of single with one exemption and the standard deduction. The grocery credit reduced each year's tax amount. Credit for tentative payments (\$1,002 for 2001, \$1,206 for 2002, \$1,239 for 2003, and \$1,198 for 2004) reduced the tax amounts.

On August 2, 2007, the Tax Commission received payment in the amount of \$2,316. No note was enclosed with the check. The funds were applied to the taxpayer's account as shown in the NODD.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is

presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the NODD dated November 7, 2006, is hereby APPROVED, AFFIRMED, and MADE FINAL.

The taxpayer submitted payment for the total amount shown in the deficiency. Therefore, no demand for payment is made.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
